

**Instructions for Motor Vehicle Rental and County Supplemental Motor Vehicle Rental Excise Tax**

**Motor Vehicle Rental Excise Tax Instructions**

**Line B:** Exempt Rentals (IC 6-6-9.7-8) a) A truck which exceeds eleven thousand (11,000) pounds. b) A passenger vehicle or truck rented by a funeral director licensed under IC 25-15, if the rental is part of the services provided by the director for a funeral home.

**County Supplemental Motor Vehicle Rental Excise Tax**

**Line 2:** At present, this section only applies to businesses located in Marion County. Exempt Rentals (IC 6-6-9.7-8) In addition to Line B amounts, this also includes the temporary leases of vehicles as the result of automobile insurance reimbursements.

**Line H:** Collection Allowance - Use this line only if the payment is postmarked (filed) on or before the due date. The collection allowance is .83% (.0083) of Line G.

**Line J:** Penalty/Interest Due - A payment made after the due date is subject to penalty and interest on the total on Line G. The penalty is 10% (.10) of the total on Line G, or \$5.00, whichever is greater. Daily interest equals (the current annual interest rate divided by 365) X (Line G). Interest is computed from the due date of the voucher to the date payment is made. Interest is not computed on the penalty.

**Line K:** Adjustments - This line is to be used when an underpayment or overpayment of Motor Vehicle Rental Excise Tax has been made. In case of an overpayment, the credit on this line cannot be greater than the amount due for the period. Carry any overpayment to Line K of your next voucher or file a claim for refund on Form GA-110L. If Line K has a negative entry, place < brackets > around the amount. A negative adjustment **must** have an explanation attached or the adjustment will be disallowed.

**Motor Vehicle Rental Excise Tax**

Total Receipts from Rental of Motor Vehicles..... **A.**

Total Exempt Rentals of Motor Vehicles\* ..... **B.**

Net Taxable Receipts (Subtract Line B from Line A)..... **C.**

Motor Vehicle Rental Excise Tax Due (4% of Line C)..... **D.**

**County Supplemental Motor Vehicle Rental Excise Tax**

At present, this section only applies to businesses located in Marion county.

Total Receipts from Rental of Motor Vehicles..... **1.**

Total Exempt Rentals of Motor Vehicles\*..... **2.**

Net Taxable Receipts (Subtract Line 2 from Line 1)..... **3.**

County Supplemental Rental Excise Tax Due (2% of Line 3)... **4.**

\*see instructions for additional information

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Rental Excise Tax Template  
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Instructions for the  
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County Supplemental Motor Vehicle  
Rental Excise Tax Template  
for Form MVR-103/MVR-103CS

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Amount from Line D..... **E.**

Amount from Line 4..... **F.**

Total Due (Add Line E and Line F)..... **G.**

Collection Allowance (.83% percent of Line G)\*..... **H.**

Net Tax Due (Subtract Line H from Line G)..... **I.**

Penalty and Interest\*..... **J.**

Adjustments (An explanation must be attached)\*..... **K.**

\*see instructions for additional information

Total Amount Due (Line I plus Line J plus or minus Line K) ..... **L. \$**

**You must file this return even if no tax is owed. Otherwise, the Department will file an estimated return for you, including a penalty of 20%, unless you notify the Department the account is closed. (IC 6-8.1-10-3)**

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Motor Vehicle Rental Excise Tax Template**

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